UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:06-MC-51

v.

Hon. Gordon J. Quist

RANDALL D. WEBSTER,

Respondent.

ORDER AND JUDGMENT APPROVING REPORT AND RECOMMENDATION

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties on January 10, 2007. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

THEREFORE, IT IS ORDERED that the Report and Recommendation of the Magistrate Judge, filed January 10, 2007 (docket no. 14), is **APPROVED AND ADOPTED** as the opinion of the court.

IT IS FURTHER ORDERED that the Respondent has until March 31, 2007, to submit to the IRS tax returns for taxable years ending December 31, 1998, through 2002.

IT IS FURTHER ORDERED that upon the Respondent's compliance with this Order, the United States shall notify the Court and move for dismissal as contemplated by the Report and Recommendation.

Dated: February 14, 2007

/s/ Gordon J. Quist

GORDON J. QUIST

UNITED STATES DISTRICT JUDGE